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DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION 19 JUL 2005

As the below-named inventor, I hereby declare that:

My residence and correspondence address, and citizenship, are as state and obtains next to my name and signature.

I believe I am the original, first, and sole inventor of the subject matter which is claimed and for which a U.S. patent is sought on the invention entitled Multi-use walls comprising tongue-and-groove tiles and a metal structure which is intended for, for example, floors, walls fences and steps, the specification of which is filed herewith.

I hereby state that I have reviewed and understand the contents of the aboveidentified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

Priority Claim: I hereby claim priority under 35 U.S.C. § 119, § 120, § 121, and/or § 365 as applicable to the following application(s): MX PA/a/2002/000853, filed 23 Jan.2002; PCT/MX03/00004, filed 22 Jan. 2003.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney to prosecute this application and transact all business in the U.S. Patent and Trademark Office connected therewith: Bradley N. Ruben, Reg. No. 32,058.

Bradley N. Ruben, PC 463 First St., Suite 5A Hoboken, (NJ) 07030-1859 201-239-0707 (fax 201-239-0734)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1-00

Full name of sole inventor: Rigoberto de Leon Fierro

Inventor's Signature: Residence: Je

Postal Addr: Citizenship:

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Fierro Date: 6-19-05